

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No.5529 OF 2019
(Arising out of SLP(Civil) No.10239 of 2017)

KHANBHAI ESOOFBHAI

APPELLANT(S)

VERSUS

COMMISSIONER OF CUSTOMS, GUJARAT

RESPONDENT(S)

O R D E R

Leave granted.

Heard learned counsel for the parties.

This appeal has been filed against the judgment of the High Court of Gujarat in Tax Appeal No.1490 of 2005 by which the appeal filed by the Revenue has been allowed.

Learned counsel for the parties do not dispute that similar issue has already been settled by this Court vide its judgment dated 04.04.2016 in C.A. No.5377-78 of 2014.

Following the judgment of this Court dated 04.04.2016 in Union of India & Ors. Vs. M/s. Engee Industrial Services Co. Ltd. & Anr., this appeal is

allowed. Consequent to the appeal being allowed it shall be open for the appellant to request for refund of the custom duty paid by the appellant.

.....J.
(ASHOK BHUSHAN)

.....J.
(NAVIN SINHA)

New Delhi
July 15, 2019

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s).10239/2017

(Arising out of impugned final judgment and order dated 08-02-2017 in TA No.1490/2005 passed by the High Court Of Gujarat At Ahmedabad)

KHANBHAI ES00FBHAI

Petitioner(s)

VERSUS

COMMISSIONER OF CUSTOMS, GUJARAT

Respondent(s)

Date : 15-07-2019 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHUSHAN

HON'BLE MR. JUSTICE NAVIN SINHA

For Petitioner(s)

Mr. Arshad Hidayatullah, Sr. Adv.

Mr. Rupesh Kumar, Adv.

Mrs. Pankhuri Shrivastava, Adv.

Mr. Pravesh Bahuguna, Adv.

Mr. Rupesh Kumar, AOR

For Respondent(s)

Mr. Aman Lekhi, ASG

Mr. Chandra Prakash, Adv.

Mr. Kumar Shashank, Adv.

Mr. B. Krishna Prasad, AOR

UPON hearing the counsel the Court made the following
O R D E R

Leave granted.

The appeal is allowed in terms of the signed order.

Pending application(s), if any, stands disposed of.

(ARJUN BISHT)

COURT MASTER (SH)

(RENU KAPOOR)

BRANCH OFFICER

(signed order is placed on the file)